SECURITIES AND EXCHANGE COMMISSION New York Regional Office 3 World Financial Center, Suite 400 New York, New York 10281-1022 (212) 336-0175

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

riaimuii,

-against-

GALLEON MANAGEMENT, LP, : 09 Civ. 8811

RAJRAJARATNAM, : (JSR)

RAJIV GOEL,

ANIL KUMAR, : ECF CASE

DANIELLE CHIESI,

MARK KURLAND,

ROBERT MOFFAT,

NEW CASTLE FUNDS LLC,

ROOMY KHAN,

DEEP SHAH,

ALI T. FAR,

CHOO-BENG LEE,

FAR & LEE LLC,

SPHERIX CAPITAL LLC,

ALI HARIRI,

ZVI GOFFER,

DAVID PLATE,

GAUTHAM SHANKAR,

SCHOTTENFELD GROUP LLC,

STEVEN FORTUNA,

and

S2 CAPITAL MANAGEMENT, LP,

Defendants.

Delenuants.

DECLARATION OF MATTHEW J. WATKINS

- I, Matthew J. Watkins, Senior Counsel in the New York Regional Office of Plaintiff, the Securities and Exchange Commission ("Commission"), pursuant to 28 U.S.C. § 1746, declare the following:
- 1. I make this declaration in support of the Commission's motion for leave to file a Second Amended Complaint. This declaration attaches documents that are relevant to the Commission's motion.
- 2. Attached as Exhibit A is a true and complete copy of the Commission's proposed Second Amended Complaint.
- 3. Attached as Exhibit B is an excerpt from investigative testimony of Raj Rajaratnam, taken June 7, 2007, in a Commission investigation entitled, In re Sedna Capital Management (NY-07665).
- 4. Attached as Exhibit C is a true and complete copy of a criminal Information to which defendant Anil Kumar pled guilty on January 7, 2010.
- 5. The Commission produced documents relating to Advanced Micro Devices Inc.'s July 2006 acquisition of ATI Technologies Inc. to defendants in this litigation on December 18, 2009. See, e.g., SEC_0063137 et seq.

6. For the reasons stated in the accompanying papers, the Commission respectfully requests that the Court grant it leave to file a Second Amended Complaint.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 19, 2010.

Matthew J. Walkins